IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Inventor: Masahiro OSHIKIRI Art Unit 2626

Appln. No.: 10/526,566 Exr. P. Shah

Filed: March 4, 2005 Conf. No. 7427

For: ACOUSTIC CODING OF AN ENHANCEMENT FRAME HAVING A

SHORTER TIME LENGTH THAN A BASE FRAME (as amended)

AMENDMENT UNDER 37 CFR §1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated December 21, 2007, the Applicant hereby petitions for a three-month extension of time and requests that the above-captioned application be amended as follows: